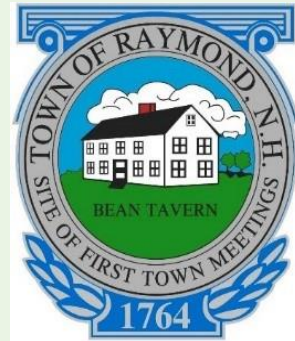




TOWN OF RAYMOND, NH 2019 PROJECTED BUDGET OVERVIEW



SEPTEMBER 24, 2018

Town of Raymond, NH

Departmental Fixed Costs Presentations

Assessing

99.45 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8006-002	Postage	\$ 250	\$ 175	175	\$ (75)	-30.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8006-005	Office Supplies	\$ 200	\$ 300	300	\$ 100	50.00%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8006-013	Travel and Meetings	\$ 50	\$ 1	1	\$ (49)	-98.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8006-014	Tax Map Updates	\$ 1,000	\$ 850	850	\$ (150)	-15.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8006-031	Operating Equipment	\$ 750	\$ 500	500	\$ (250)	-33.33%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8006-038	Utilities and Revaluation	\$ -	\$ 26,000	26000	\$ 26,000		Prior obligation not captured in '18 Budget; contract cost encumbered in '18
01-8006-050	Contracted Services	\$ 21,000	\$ 21,600	21600	\$ 600	2.86%	Second Party Increase; Increase in Assessor Contract
		\$ 26,321	\$ 52,497	\$ 52,497	\$ 26,176	99.45%	

Planning Division

4.26 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8007-002	Postage	\$ 900	\$ 500	\$ 500	\$ (400)	-44.44%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8007-005	Office Supplies	\$ 1,100	\$ 1,250	\$ 1,250	\$ 150	13.64%	Analysis; '14- '17 averages identified over expensed or underfunded Change in Activity; Increase in permitting
01-8007-008	Dues & Memberships	\$ 335	\$ 160	\$ 160	\$ (175)	-52.24%	Efficiency Action; Eliminate non-essential dues/memberships
01-8007-009	Legal	\$ 12,000	\$ 15,000	\$ 14,000	\$ 2,000	16.67%	Known Pending Expense; Cover pending litigation
01-8007-010	Registry Fees	\$ 150	\$ 200	\$ 200	\$ 50	33.33%	Change in Activity; Increase in permitting
01-8007-011	Advertising	\$ 1,000	\$ 650	\$ 650	\$ (350)	-35.00%	Efficiency Action; Partially funded through fees
01-8007-012	Education & Training	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.00%	Known Pending Expense; Cost of projected training
01-8007-013	Travel/Meetings	\$ 100	\$ 150	\$ 150	\$ 50	50.00%	Change in Activity; Increase in training
01-8007-017	Publications & Subscriptions	\$ 100	\$ 85	\$ 85	\$ (15)	-15.00%	Efficiency Action; Eliminate non-essential publications/subscriptions
01-8007-031	Operating Equipment	\$ 530	\$ 500	\$ 500	\$ (30)	-5.66%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8007-065	Zoning Board Expenses	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)	-20.00%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 30,049	\$ 32,329	\$ 31,329	\$ 1,280	4.26%	

Building & Health Division

10.95 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8018-002	Postage	\$ 600	\$ 250	\$ 250	\$ (350)	-58.33%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8018-012	Education and Training	\$ 500	\$ 1,045	\$ 1,045	\$ 545	109.00%	Known Pending Expense; Increase in projected training
01-8018-017	Publications	\$ 150	\$ 75	\$ 75	\$ (75)	-50.00%	Efficiency Action; Eliminate non-essential publications/subscriptions
01-8018-028	Vehicle Maint&Repairs	\$ 1,500	\$ 2,200	\$ 2,200	\$ 700	46.67%	Known Pending Expense; Increased repairs req due to age and new tires
01-8018-030	Protective Clothing	\$ 100	\$ 75	\$ 75	\$ (25)	-25.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8018-050	Bldg-Contracted Equip& Services	\$ 1,000	\$ 500	\$ 500	\$ (500)	-50.00%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 5,432	\$ 5,727	\$ 6,027	\$ 595	10.95%	

Economic Development

-39 % Increase from 2018

[illegible]

Regional Associations

6.11 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8009-008	Reg Assoc-NHMA	\$ 8,000	\$ 9,000	\$ 9,000	\$ 1,000	12.50%	Second Party Increase; New Hampshire Municipal Association
01-8009-021	Regional Planning Comm	\$ 10,141	\$ 10,500	\$ 10,250	\$ 109	1.07%	Second Party Increase; Regional Planning Commission
		\$ 18,141	\$ 19,500	\$ 19,250	\$ 1,109	6.11%	

Library

5 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8049-002	Library-Postage	\$ 500	\$ 500	\$ 650	\$ 150	30%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8049-006	Library-Telephone	\$ 1,100	\$ 672	\$ 672	\$ (428)	-39%	Analysis; '14- '17 averages identified under expensed or overfunded 2nd Party Rate
01-8049-015	Library-Operating Supplies	\$ 3,500	\$ 3,000	\$ 3,000	\$ (500)	-14%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8049-017	Library-Books & Publications	\$ 16,200	\$ 17,000	\$ 18,000	\$ 1,800	11%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8049-031	Library-Operating Equipment	\$ 1,000	\$ 1,700	\$ 1,700	\$ 700	70%	Analysis; '14- '17 averages identified over expensed or underfunded Second Party Increase; Increase printing cost
01-8049-034	Library Programs	\$ 2,000	\$ 1,900	\$ 1,900	\$ (100)	-5%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8049-057	Library-Water	\$ 680	\$ 664	\$ 664	\$ (16)	-2%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 33,181	\$ 33,437	\$ 34,787	\$ 1,606	5%	

Recreation

-4.07 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8050-002	Rec-Postage	\$ 500	\$ 605	\$ 605.00	\$ 105	21.00%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8050-005	Rec-Office Supplies	\$ 2,400	\$ 2,350	\$ 2,350.00	\$ (50)	-2.08%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8050-006	Rec-Telephone	\$ 1,239	\$ 1,350	\$ 1,350.00	\$ 111	8.96%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8050-034	Rec-Summer Programs	\$ 11,600	\$ 11,775	\$ 11,775.00	\$ 175	1.51%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8050-035	Rec-Public Relations	\$ 2,300	\$ 2,725	\$ 650.00	\$ (1,650)	-71.74%	Change in Activity; On the Common reduced printing & mailed
		\$ 32,165	\$ 32,931	\$ 30,856.00	\$ (1,309)	-4.07%	

Fire Department

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-7 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8016-002	Fire-Postage	\$ 125	\$ 80	\$ 80	\$ (45)	-36%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-005	Fire-Office Supplies	\$ 1,425	\$ 1,100	\$ 1,100	\$ (325)	-23%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-006	Fire-Telephone	\$ 3,000	\$ 2,800	\$ 2,800	\$ (200)	-7%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-011	Fire-Advertising	\$ 275	\$ 150	\$ 150	\$ (125)	-45%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-013	Fire-Travel and Meetings	\$ 650	\$ 500	\$ 500	\$ (150)	-23%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-015	Fire-Operating Supplies	\$ 3,025	\$ 2,400	\$ 2,400	\$ (625)	-21%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-017	Fire-Publ& Subscriptions	\$ 950	\$ 500	\$ 500	\$ (450)	-47%	Efficiency Action; Eliminate non-essential publications/subscriptions
01-8016-029	Fire-Equipment Maint& Repairs	\$ 5,300	\$ 5,000	\$ 5,000	\$ (300)	-6%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-030	Fire-Uniform & Protective Clothing	\$ 15,486	\$ 14,500	\$ 14,500	\$ (986)	-6%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-031	Fire-Operating Equipment	\$ 5,060	\$ 4,250	\$ 4,250	\$ (810)	-16%	Analysis; '14- '17 averages identified under expensed or overfunded

Fire Department

Page 2 of 2
-7 % Decrease from 2018

01-8016-033	Fire-Building Improvements	\$ 500	\$ 300	\$ 300	\$ (200)	-40%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-035	Fire-Public Relations	\$ 785	\$ 700	\$ 700	\$ (85)	-11%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-036	Fire-Uniform Cleaning Allowance	\$ 950	\$ 500	\$ 500	\$ (450)	-47%	Change in Activity; limited amount of dry cleaning
01-8016-039	Fire-Testing and Hiring	\$ 1,000	\$ 750	\$ 750	\$ (250)	-25%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8016-048	Fire-Chemicals	\$ 1,290	\$ 700	\$ 700	\$ (590)	-46%	Change in Activity; Reduced purchase of chemicals
01-8016-050	Fire-Contracted Equip& Services	\$ 2,475	\$ 3,385	\$ 3,385	\$ 910	37%	Second Party Increase; Increase in copier, torch fuel & I am Responding
01-8016-060	Fire-Tools	\$ 800	\$ 500	\$ 500	\$ (300)	-38%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 71,222	\$ 65,840	\$ 66,241	\$ (4,981)	-7%	

Emergency Management

-50 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8017-005	EM-Office Supplies	\$ 210	\$ 50	\$ 50	\$ (160)	-76%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8017-006	EM-Telephone	\$ 1,900	\$ 500	\$ 700	\$ (1,200)	-63%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8017-012	EM-Education and Training	\$ 500	\$ 200	\$ 200	\$ (300)	-60%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8017-028	EM-Vehicle Maint& Repairs	\$ 900	\$ 500	\$ 500	\$ (400)	-44%	Efficiency Action; Sold EM Bus
01-8017-031	EM-Operating Equipment	\$ 700	\$ 650	\$ 650	\$ (50)	-7%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8017-035	EM-Public Relations	\$ 350	\$ 100	\$ 100	\$ (250)	-71%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8017-050	EM-Contracted Services	\$ 500	\$ -	\$ -	\$ (500)	-100%	Known Pending Expense; No projected contracts
		\$ 5,711	\$ 2,650	\$ 2,851	\$ (2,860)	-50%	

Police Department

-15.4 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8015-006	Police-Telephone	\$ 15,080	\$ 16,500	\$ 16,500	\$ 1,420	9.4%	Analysis; '14- '17 averages identified over expensed or underfunded - 2nd Party Increase
01-8015-007	Police-Computer Maint and Licenses	\$ 31,314	\$ 32,111	\$ 32,111	\$ 797	2.5%	Second Party Increase; increase in Service Cost
01-8015-008	Police-Dues and Membership Fees	\$ 6,200	\$ 6,500	\$ 6,500	\$ 300	4.8%	Analysis; '14- '17 averages identified over expensed or underfunded - Legally Driven (S.W.A.T, Legal Bar)
01-8015-010	Police-Criminalistics	\$ 2,500	\$ 1,500	\$ 1,500	\$ (1,000)	-40.0%	Analysis; '14- '17 averages identified under expensed or overfunded - Change in Activity
01-8015-017	Police-Publications &Subscriptions	\$ 3,500	\$ 1,500	\$ 1,500	\$ (2,000)	-57.1%	Efficiency Action; Elimination of non-essential subscriptions
01-8015-025	Police - Mileage Reimbursement	\$ 3,000	\$ 4,000	\$ 4,000	\$ 1,000	33.3%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8015-032	Police-Vehicles	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100.0%	Change in Activity; Will be moved to 2019 CIP with other vehicles
01-8015-039	Police-Testing and Hiring	\$ 8,500	\$ 5,500	\$ 5,500	\$ (3,000)	-35.3%	Change in Activity; Projecting a reduction in new hires
		\$ 211,480	\$ 178,997	\$ 178,997	\$ (32,483)	-15.4%	

Dispatch

2.74 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8019-002	Dispatch-Postage	\$ -	\$ 100	\$ 100	\$ 100		Prior expense not captured in 2018 budget
01-8019-006	Dispatch-Telephone	\$ 7,000	\$ 9,500	\$ 9,500	\$ 2,500	35.71%	Analysis; '14- '17 averages identified over expensed or underfunded Second Party Increase; increase in Service Cost
01-8019-007	Dispatch-Computer Maintenance and Lic	\$ 15,221	\$ 15,221	\$ 15,645	\$ 424	2.79%	Second Party Increase; increase in Service Cost
01-8019-013	Dispatch-Travel and Meetings	\$ 500	\$ -	\$ 1	\$ (499)	-99.80%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8019-031	Dispatch-Operating Equipment	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.00%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8019-036	Dispatch-Uniform and Cleaning Allowance	\$ 2,550	\$ 2,700	\$ 2,700	\$ 150	5.88%	Legally Driven; Increase due to CBA
01-8019-039	Dispatch-Testing and Hiring	\$ 3,000	\$ 2,250	\$ 2,250	\$ (750)	-25.00%	Change in Activity; Projecting a reduction in new hires Efficiency Action; Removed Polygraph, not required or used
		\$ 53,913	\$ 55,913	\$ 56,338	\$ 2,425	4.50%	

Ethics, Budget Committee, Conservation Commission

0 % Increase from 2018

				Ethics Committee			
Budget Line	Line Item	2018	2019 Comm	2019 TM	Incr/(Decr)	%Change	Justification
		\$ 300	\$ 300	\$ 300.00	\$ -	0%	
				Budget Committee			
Budget Line	Line Item	2018	2019 Comm	2019 TM	Incr/(Decr)	%Change	Justification
		\$ 200	\$ 200	\$ 200	\$ -	0%	
				Conservation Commission			
Budget Line	Line Item	2018	2019 Comm	2019 TM	Incr/(Decr)	%Change	Justification
01-8052-002	Consv-Postage	\$ -	\$ 10	\$ 10	\$ 10	10%	Chair Comments; Book of 20 stamps
01-8052-008	Consv-Dues and	\$ 410	\$ 510	\$ 510	\$ 100	24%	Chair Comments; NHACC and BearPaw, moved \$100 from publications.
01-8052-012	Cons Comm-Education	\$ 590	\$ 530	\$ 530	\$ (60)	-10%	Chair Comments; Training, NHACC meeting, legal, educational signs
01-8052-017	Consv-Publications	\$ 150	\$ 100	\$ 100	\$ (50)	-33%	Chair Comments; NH Heritage Bureau Requests
		\$ 1,250	\$ 1,250	\$ 1,250	\$ -	0%	

DPW Admin

-10.45 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8026-005	DPW Admin - Office Supplies	\$ 5,500	\$ 4,660	\$ 4,660	\$ (840)	-15.27%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8026-006	DPW Admin - Telephone	\$ 1,300	\$ 2,000	\$ 2,000	\$ 700	53.85%	Analysis; '14- '17 averages identified over expensed or underfunded - 2nd Party Increase
01-8026-007	DPW Admin - Computer Expenses	\$ 7,500	\$ 5,500	\$ 5,500	\$ (2,000)	-26.67%	Change in Activity; Reduced because centrally funded
01-8026-008	DPW Admin - Dues & Memberships	\$ 300	\$ 425	\$ 425	\$ 125	41.67%	Known Pending Expense; Increase in membership fees
01-8026-011	DPW Admin - Advertising	\$ 400	\$ 700	\$ 300	\$ (100)	-25.00%	Analysis; '14- '17 averages identified under expensed or overfunded Change in Activity; On the Common reduced printing & mailed
01-8026-012	DPW Admin - Education & Training	\$ 600	\$ 845	\$ 845	\$ 245	40.83%	Known Pending Expense; Cost of projected training to support DPW
01-8026-060	DPW Admin - Tools	\$ 300	\$ 300	\$ 150	\$ (150)	-50.00%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 38,643	\$ 35,155	\$ 34,605	\$ (4,038)	-10.45%	

DPW General Government Buildings

11.59 % Increase from 2018

[illegible]

Hydrants

-1.59 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8021-085	Hydrant Repairs and Maintenance	\$ 156,442		\$ 153,953	\$ (2,489)	-1.59%	
		\$ 156,442		\$ 153,953	\$ (2,489)	-1.59%	Known actual cost

Water Division

Page 1 of 2
-2 % Decrease from 2018

Budget Line	Line Item	2018	2019 HM	2019 TM	Incr/(Decr)	%Change	Justification
02-8076-002	Water-Postage	\$ 4,000	\$ 4,400	\$ 4,400	\$ 400	10%	Second Party Increase; increase in Service Cost
02-8076-004	Water-Printing	\$ 1,000	\$ 1,000	\$ 1,600	\$ 600	60%	Analysis; '14- '17 averages identified over expensed or underfunded
02-8076-005	Water-Office Supplies	\$ 400	\$ 1,870	\$ 1,870	\$ 1,470	368%	Analysis; '14- '17 averages identified over expensed or underfunded
02-8076-006	Water-Telephone	\$ 9,000	\$ 14,500	\$ 20,000	\$ 11,000	122%	Analysis; '14- '17 averages identified over expensed or underfunded Change in Activity; Well 4 impact
02-8076-007	Water-Computer Maint& Licenses	\$ 9,000	\$ 6,500	\$ 6,500	\$ (2,500)	-28%	Change in Activity; Reduced because centrally funded
02-8076-008	Water-Dues and Membership Fees	\$ 1,200	\$ 1,100	\$ 1,100	\$ (100)	-8%	Efficiency Action; Eliminate non-essential dues/memberships
02-8076-009	Water - Transfer to General Fund	\$ 30,000		\$ -	\$ (30,000)	-100%	Change in Activity; Amount paid back and no longer requires funding
02-8076-011	Water-Advertising	\$ 300	\$ 175	\$ 175	\$ (125)	-42%	Analysis; '14- '17 averages identified under expensed or overfunded
02-8076-012	Water-Education and Training	\$ 1,750	\$ 1,200	\$ 1,200	\$ (550)	-31%	Analysis; '14- '17 averages identified under expensed or overfunded
02-8076-020	Water-Systems Infrastructure Repair & Maintenance	\$ 15,000	\$ 9,500	\$ 49,425	\$ 34,425	230%	Transparency Action; actual costs historically diverted from other lines
02-8076-028	Water-Vehicle Maint& Repair	\$ 1,500	\$ 900	\$ 900	\$ (600)	-40%	Efficiency Action; New vehicle reduced maintenance cost
02-8076-030	Water-Uniform/Protective Clothing	\$ 4,500	\$ 4,250	\$ 3,500	\$ (1,000)	-22%	Analysis; '14- '17 averages identified under expensed or overfunded

Water Division

Page 2 of 2
-2 % Decrease from 2018

02-8076-031	Water-Operating Equipment	\$ 5,000	\$ 5,000	\$ 4,000	\$ (1,000)	-20%	Analysis; '14- '17 averages identified under expensed or overfunded
02-8076-033	Water-Treatment Plant Maint	\$ 17,000	\$ 30,300	\$ 25,300	\$ 8,300	49%	Transparency Action; actual costs historically diverted from other lines
02-8076-038	Water-Consulting &Engineering	\$ 36,000	\$ 41,200	\$ 26,000	\$ (10,000)	-28%	Analysis; '14- '17 averages identified under expensed or overfunded
02-8076-048	Water-Chemicals	\$ 48,700	\$ 46,000	\$ 49,000	\$ 300	1%	Second Party Increase; Increase in chemical costs
02-8076-049	Water Testing and Monitoring	\$ 6,500	\$ 10,000	\$ 10,000	\$ 3,500	54%	Legally Driven; Increase in state mandated testing Second Party Increase; increase in Service cost
02-8076-050	Water-Contracted Equip& Services	\$ 24,000	\$ 57,000	\$ 29,000	\$ 5,000	21%	Change in Activity; Well 4 impact
02-8076-060	Water-Tools	\$ 1,500	\$ 1,000	\$ 1,250	\$ (250)	-17%	Analysis; '14- '17 averages identified under expensed or overfunded
02-8076-085	Water-Hydrant Maint	\$ 10,000	\$ 4,000	\$ 4,000	\$ (6,000)	-60%	Analysis; '14- '17 averages identified under expensed or overfunded
02-8076-086	Water Service Repairs and Maint	\$ 26,000	\$ 23,600	\$ 23,600	\$ (2,400)	-9%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 271,140	\$ 269,055	\$ 266,320	\$ (4,820)	-2%	

Highway

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11.59 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8024-005	Highway - Office Supplies	\$ 800	\$ 500	\$ 500	\$ (300)	-37.50%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-006	Highway-Telephone	\$ 2,600	\$ 2,950	\$ 2,950	\$ 350	13.46%	Analysis; '14- '17 averages identified over expensed or underfunded 2nd Party Increase
01-8024-008	Highway-Dues and Membership	\$ 300	\$ 100	\$ 100	\$ (200)	-66.67%	Efficiency action
01-8024-011	Highway-Advertising	\$ 200	\$ 300	\$ 300	\$ 100	50.00%	Change in activity
01-8024-012	Highway-Education & Training	\$ 1,200	\$ 775	\$ 775	\$ (425)	-35.42%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-015	Highway-Operating Supplies	\$ 300	\$ 200	\$ 350	\$ 50	16.67%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8024-016	Highway-Maint Supplies	\$ 2,000	\$ 3,150	\$ 3,150	\$ 1,150	57.50%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8024-030	Highway-Uniform and Protective Clothing	\$ 10,000	\$ 8,750	\$ 8,750	\$ (1,250)	-12.50%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-031	Highway-Operating Equipment	\$ 4,500	\$ 5,700	\$ 5,700	\$ 1,200	26.67%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8024-050	Highway-Contracted Equipment	\$ 104,000	\$ 140,400	\$ 112,100	\$ 8,100	7.79%	Analysis; '14- '17 averages identified over expensed or underfunded

Highway

Page 2 of 2

11.59 % Increase from 2018

01-8024-051	Highway-Care of Trees and Sidewalks	\$ 2,000	\$ 2,000	\$ 6,000	\$ 4,000	200.00%	Public Safety Item; increased to address trees posing public safety issues
01-8024-052	Highway-Salt	\$ 120,000	\$ 152,000	\$ 152,000	\$ 32,000	26.67%	Second Party Increase; Increase of salt per ton
01-8024-053	Highway-Gravel and Stone	\$ 5,000	\$ 2,650	\$ 2,650	\$ (2,350)	-47.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-054	Highway-Patching and Lining	\$ 10,000	\$ 6,500	\$ 8,000	\$ (2,000)	-20.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-055	Highway-Culverts and Catch Basins	\$ 7,000	\$ 13,500	\$ 19,500	\$ 12,500	178.57%	Transparency Action; actual costs historically diverted from other lines
01-8024-056	Highway-Guard Rails	\$ 6,000	\$ 2,000	\$ 3,400	\$ (2,600)	-43.33%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-057	Highway - Winter Sand	\$ 28,870	\$ 25,000	\$ 25,000	\$ (3,870)	-13.40%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-058	Highway-Blades, Chains, Shoes &Teeth	\$ 10,000	\$ 11,000	\$ 7,000	\$ (3,000)	-30.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8024-059	Highway-Signs and Posts	\$ 7,000	\$ 1,300	\$ 1,300	\$ (5,700)	-81.43%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 325,771	\$ 390,475	\$ 363,526	\$ 37,755	11.59%	

DPW Fleet

Page 1 of 2
23.01 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8027-005	DPW Fleet Maintenance - Office Supplies	\$ 300	\$ 90	\$ 90	\$ (210)	-70.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8027-006	DPW Fleet Maint - Telephone	\$ 1,000	\$ 1,110	\$ 1,110	\$ 110	11.00%	Analysis; '14- '17 averages identified over expensed or underfunded - 2nd Party Increase
01-8027-007	DPW Fleet Maint - Computer Maintenance	\$ 1,300	\$ -	\$ 1	\$ (1,299)	-99.92%	Change in Activity; Reduced because centrally funded
01-8027-008	DPW Fleet Maint - Dues & Memberships	\$ 300	\$ 100	\$ 100	\$ (200)	-66.67%	Efficiency Action; Eliminate non-essential dues/memberships
01-8027-012	DPW Fleet Maint - Education & Training	\$ 500	\$ 400	\$ 400	\$ (100)	-20.00%	Analysis; '14- '17 averages identified under expensed or overfunded Known Pending Expense; Cost of projected training to support DPW
01-8027-016	DPW Fleet Maint - Maintenance Supplies	\$ 5,600	\$ 2,500	\$ 2,500	\$ (3,100)	-55.36%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8027-027	DPW Fleet Maint - Gasoline Oil & Grease	\$ 4,000	\$ 4,200	\$ 4,200	\$ 200	5.00%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8027-028	DPW Fleet Maint - Vehicle Maintenance	\$ 35,000	\$ 15,000	\$ 29,000	\$ (6,000)	-17.14%	Analysis; '14- '17 averages identified under expensed or overfunded Transparency Action; moved to other lines to show actual activity cost

DPW Fleet

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23.01 % Increase from 2018

01-8027-029	DPW Fleet Maint - Equipment Maintenance	\$ 10,000	\$ 35,500	\$ 43,300	\$ 33,300	333.00%	Transparency Action; removed from other lines to show actual activity cost Known Pending Expense; Incudes projected tire replacement
01-8027-030	DPW Fleet Maint - Uniform & Protective Clothing	\$ 1,500	\$ -	\$ 1,550	\$ 50	3.33%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8027-031	DPW Fleet Maint - Operating	\$ 500	\$ 200	\$ 200	\$ (300)	-60.00%	Transparency Action; all maintenance cost moved Maintenance Line
01-8027-050	DPW Fleet Maint - Contracted Ekiupment	\$ 10,000	\$ 30,000	\$ 4,700	\$ (5,300)	-53.00%	Transparency Action; all maintenance cost moved Maintenance Line
01-8027-060	DPW Fleet Maint - Tools	\$ 1,200	\$ 500	\$ 500	\$ (700)	-58.33%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 71,500	\$ 89,900	\$ 87,951	\$ 16,451	23.01%	

Parks Division

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-17.24 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8058-006	Parks-Telephone	\$ 700	\$ 815	\$ 815	\$ 115	16.43%	Analysis; '14- '17 averages identified over expensed or underfunded - 2nd Party Increase
01-8058-012	Parks-Education & Training	\$ 400	\$ 485	\$ 485	\$ 85	21.25%	Known Pending Expense; Cost of projected training to support DPW
01-8058-015	Parks-Operating Supplies	\$ 400	\$ 200	\$ 200	\$ (200)	-50.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-016	Parks-Maintenance Supplies	\$ 1,000	\$ 975	\$ 975	\$ (25)	-2.50%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-020	Parks-Field Maintenance	\$ 33,000	\$ 14,075	\$ 23,075	\$ (9,925)	-30.08%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-030	Parks-Uniform and Protective Clothing	\$ 3,500	\$ 2,679	\$ 2,679	\$ (821)	-23.46%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-031	Parks-Operating Equipment	\$ 4,000	\$ 2,000		\$ (4,000)	-100.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-033	Parks-Improvements	\$ 4,000	\$ 3,850	\$ 2,000	\$ (2,000)	-50.00%	Analysis; '14- '17 averages identified under expensed or overfunded

Parks Division

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-17.24 % Decrease from 2018

01-8058-050	Parks-Contracted Equipment and Services	\$ 12,000	\$ 19,815	\$ 19,815	\$ 7,815	65.13%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8058-057	Parks-Water	\$ 2,200	\$ 1,930	\$ 1,930	\$ (270)	-12.27%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-060	Parks-Tools	\$ 1,000	\$ 650	\$ 650	\$ (350)	-35.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8058-069	Parks-Seasonal Plantings (Holidays)	\$ 5,000	\$ 5,000	\$ 3,800	\$ (1,200)	-24.00%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 68,326	\$ 54,525	\$ 56,550	\$ (11,776)	-17.24%	

Transfer Station

-82.94 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8031-005	Transfer-Office Supplies	\$ 100	\$ 1	\$ 1	\$ (99)	-99.00%	
01-8031-008	Transfer-Dues & Membership	\$ 750	\$ 1	\$ 1	\$ (749)	-99.87%	Change in Activity; Cost of Private trash moved to Warrant Article Transparency Action; Show curb-side collection subsidies
01-8031-011	Transfer-Advertising	\$ 250	\$ 1	\$ 1	\$ (249)	-99.60%	Change in Activity; Cost of Private trash moved to Warrant Article Transparency Action; Show curb-side collection subsidies
01-8031-015	Transfer-Operating Supplies	\$ 35,000	\$ 1	\$ 1	\$ (34,999)	-100.00%	Change in Activity; Cost of Private trash moved to Warrant Article Transparency Action; Show curb-side collection subsidies
01-8031-061	Solid Waste fund 18 transfer	\$ 119,000	\$ 1	\$ 1	\$ (118,999)	-100.00%	Change in Activity; Cost of trash moved to Warrant Article Transparency Action; Show curb-side collection subsidies
01-8031-062	Solid Waste Disposal Fees	\$ 122,000	\$ 1	\$ 1	\$ (121,999)	-100.00%	Change in Activity; Cost of Private trash moved to Warrant Article Transparency Action; Show curb-side collection subsidies
		\$ 334,101	\$ 7	\$ 57,007	\$ (277,094)	-82.94%	

Street Lighting

700 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8025-047	St lighting improvements	\$ 500		\$ 4,000	\$ 3,500	700.00%	Efficiency Action; Procurement of LED could yield a 30-40% energy savings
		\$ 500	\$ -	\$ 4,000	\$ 3,500	700.00%	

Welfare

1.77 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8044-006	Welfare-Telephone	\$ 500	\$ 500	\$ 600	\$ 100	20.00%	Change in Activity; Partial Town phone cost charged to Welfare - 2nd Party Rate
01-8044-015	Welfare-Food	\$ 1,000	\$ 1,000	\$ 300	\$ (700)	-70.00%	Analysis; '14- '17 averages identified under expensed or overfunded Change in Activity; Mitigates theft of services
01-8044-019	Welfare-Electricity	\$ 5,000	\$ 5,000	\$ 4,500	\$ (500)	-10.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8044-027	Welfare-Gasoline	\$ 250	\$ 350	\$ 200	\$ (50)	-20.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8044-048	Welfare-Prescriptions	\$ 1,000	\$ 1,500	\$ 850	\$ (150)	-15.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8044-088	Welfare-Housing/Rents	\$ 28,000	\$ 28,000	\$ 30,000	\$ 2,000	7.14%	Second Party Increase; Increase monthly rent cost
		\$ 39,467	\$ 40,151	\$ 40,167	\$ 700	1.77%	

Town Clerk/Tax Collector

-2.0 % Reduction from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8001-002	Tax- Postage	\$ 9,000	\$ 9,200	\$ 9,200	\$ 200	2%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8001-004	Tax- Printing	\$ 2,450	\$ 3,233	\$ 2,900	\$ 450	18%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8001-005	Tax- Office Supplies	\$ 2,000	\$ 2,000	\$ 2,300	\$ 300	15%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8001-007	Tax- Computer Maintenance & Licenses	\$ 120	\$ 120	\$ 1	\$ (119)	-99%	Change in Activity; Centrally Funded
01-8001-008	Tax- Dues & Membership Fees	\$ 100	\$ 315	\$ 315	\$ 215	215%	Second Party Increase; Increased to cover DMV subscription
01-8001-010	Tax- Registry Fees	\$ 2,500	\$ 925	\$ 1,050	\$ (1,450)	-58%	Transparency; Reflecting activity cost (Re-allocation to Contracted Services)
01-8001-031	Tax- Operating Equipment	\$ 3,500	\$ 3,500	\$ 1,700	\$ (1,800)	-51%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8001-050	Tax- Contracted Equipment and Services	\$ 4,120	\$ 5,750	\$ 5,750	\$ 1,630	40%	Transparency; Reflecting activity cost (Re-allocation from Registry Fees); 2nd party increase
		\$ 26,720	\$ 27,973	\$ 26,146	\$ (574)	-2%	

Elections

-33.39 % Reduction from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8003-002	Elec- Postage	\$ 175	\$ 75	\$ 360	\$ 185	105.71%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8003-004	Elec- Printing	\$ 5,000	\$ 2,860	\$ 3,700	\$ (1,300)	-26.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8003-005	Elec- Supplies-Food	\$ 600	\$ 200	\$ 200	\$ (400)	-66.67%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8003-031	Elec- Operating Equipment	\$ 4,600	\$ 1,000	\$ 2,500	\$ (2,100)	-45.65%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 11,425	\$ 5,185	\$ 7,810	\$ (3,615)	-31.64%	

Town Administration

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4.18 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8002-002	Town- Postage	\$ 4,000	\$2,000	\$ 2,000	\$ (2,000)	-50.00%	Change in Activity; Cost has been dispersed across Departments
01-8002-003	Town- Auditing	\$ 20,000	\$ 22,500	\$ 22,500	\$ 2,500	12.50%	Analysis of '14- '17 averages identified over expensed or underfunded
01-8002-004	Town- Printing	\$ 6,500	\$ 4,500	\$ 4,500	\$ (2,000)	-30.77%	Change in Activity; Town Report printing reduction
01-8002-005	Town- Office Supplies	\$ 5,000	\$4,000	\$ 4,000	\$ (1,000)	-20.00%	Analysis of '14- '17 averages identified under expensed or overfunded
01-8002-006	Town- Telephone	\$ 4,500	\$ 2,200	\$ 2,200	\$ (2,300)	-51.11%	Analysis of '14- '17 averages identified under expensed or overfunded
01-8002-007	Town- Computer Maintenance & Licenses	\$ 68,339	\$ 76,000	\$ 76,000	\$ 7,661	11.21%	Second Party Increase; increase in Service Cost
01-8002-008	Town- Dues & Membership Fees	\$ 800	\$400	\$ 400	\$ (400)	-50.00%	Efficiency Action; Eliminate non-essential dues/memberships

Town Administration

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4.18 % Increase from 2018

01-8002-010	Town- Fees,Charges,NSF,misc	\$ 2,000	\$ 1,500	\$ 1,500	\$ (500)	-25.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8002-011	Town- Advertising	\$ 500	\$ 750	\$ 750	\$ 250	50.00%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8002-012	Town- Education & Training	\$ 2,800	\$ 2,600	\$ 2,600	\$ (200)	-7.14%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8002-013	Town- Travel & Meetings	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	
01-8002-017	Town- Publications and Subscriptions	\$ 800	\$ 400	\$ 400	\$ (400)	-50.00%	Efficiency Action; Eliminate non-essential publications/subscriptions
01-8002-023	Town- Codification of Town Ordinance	\$ 1,500	\$ 1,200	\$ 1,200	\$ (300)	-20.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8002-029	Town- Equipment Maintenance & Repair	\$ 4,500	\$ 6,500	\$ 6,500	\$ 2,000	44.44%	Analysis of '14- '17 averages identified over expensed or underfunded
01-8002-031	Town- Operating Equipment	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)	-33.33%	Analysis of '14- '17 averages identified under expensed or overfunded
01-8002-035	Town - Public Relations	\$ 2,000	\$ 700	\$ 700	\$ (1,300)	-65.00%	Change in Activity; Town Report printing reduction
01-8002-050	Town- Contracted Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000		Prior obligation not Captured in '18 Budget; contract cost encumbered '
01-8002-051	Town- Accounting Services	\$ 2,000	\$ 1	\$ 1	\$ (1,999)	-99.95%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 131,739	\$ 137,251	\$ 137,251	\$ 5,512	4.18%	

Ambulance

No Change

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8038-050	Ambulance	\$ 39,300	\$ 39,300	\$ 39,300	\$ -	0%	Contract Schedule Total Annual Cost = \$49,228 - \$9,930 (Rent) = \$39,298 Annual Rent = \$7.50 per sq ft @ \$9,930/yr
		\$ 39,300	\$ 39,300	\$ 39,300	\$ -	0%	

Cemeteries

1.09% Increase

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8004-015	Cem- Operating Supplies	\$ 1,000	\$ 500	\$ 300	\$ (700)	-70.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8004-029	Cem- Equipment Maintenance & Repair	\$ 250	\$ 100	\$ 100	\$ (150)	-60.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8004-033	Cem- Improvements	\$ 600	\$ 500	\$ 200	\$ (400)	-66.67%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8004-050	Cem- Contracted Equipment & Service	\$ 23,000	\$ 22,500	\$ 26,000	\$ 3,000	13.04%	Second Party Increase; Projected increase in projected lawn care
01-8004-051	Cem- Care of Trees	\$ 3,000	\$ 2,000	\$ 2,000	\$ (1,000)	-33.33%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8004-057	Cem- Water	\$ 1,000	\$ 700	\$ 700	\$ (300)	-30.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8004-060	Cem- Tools	\$ 50	\$ 25	\$ 25	\$ (25)	-50.00%	Analysis; '14- '17 averages identified under expensed or overfunded
01-8004-069	Cem- Patriotic Purposes	\$ 200	\$ 100	\$ 100	\$ (100)	-50.00%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 29,726	\$ 27,028	\$ 30,051	\$ 325	1.09%	

Administration - Legal Expense

-11.32 % Decrease from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8008-009	Legal Expense	\$ 44,151	\$ 44,151	\$ 39,151	\$ (5,000)	-11.32%	Change in Activity; Cost dispersed to offset Utility Assessment Increase
		\$ 44,151	\$ 44,151	\$ 39,151	\$ (5,000)	-11.32%	

Patriotic Purposes & Town Fair

10.53 % Increase from 2018

Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
01-8051-015	Patriotic-Operating Supplies	\$ 400		\$ 1,500	\$ 1,100	275.00%	Analysis; '14- '17 averages identified over expensed or underfunded
01-8051-050	Patriotic-Contracted Equip& Services	\$ 1,500		\$ 800	\$ (700)	-46.67%	Analysis; '14- '17 averages identified under expensed or overfunded
		\$ 3,800	\$ -	\$ 4,200	\$ 400	10.53%	
Budget Line	Line Item	2018	2019 DH	2019 TM	Incr/(Decr)	%Change	Justification
Town Fair		\$ 2,300	\$ -	\$ 2,300	\$ -	0.00%	No Change